

# History of Transfer Fee Collections and Distributions

41-4909(7) 1 cent per gallon fee on petroleum products including gasoline, gasohol, diesel fuel, propane, heating oil and aviation fuel.

Fiscal Year	Transfer Fee Collections	Administration	Subtotal	Portion to Petroleum Clean Water Trust Fund	IDPR cut of Transfer Fee	Remainder to HDA	% of HDA to ISP	Dollar Portion to ISP
1989	-	-	-	-	-	-		
1990	466,221	-	466,221	466,221	-	-		
1991	8,080,456	2,209	8,078,247	8,078,247	-	-		
1992	8,150,690	19,596	8,131,095	8,131,095	-	-		
1993	8,285,778	30,651	8,255,127	8,255,127	-	-		
1994	8,671,674	30,981	8,640,693	8,640,693	-	-		
1995	9,084,714	30,684	9,054,029	9,054,029	-	-		
1996	9,411,669	15,130	9,396,539	9,396,539	-	-		
1997	9,121,856	17,300	9,104,556	7,876,510	36,841	1,191,205	5.4%	64,325
1998	9,863,677	17,491	9,846,186	1,843,578	240,078	7,762,530	5.4%	419,177
1999	9,815,525	17,800	9,797,725	1,963,607	235,024	7,599,094	5.4%	410,351
2000	4,509,490	1,800	4,507,690	903,632	108,122	3,495,936	5.0%	174,797
2001	229,145	1,500	227,645	45,539	5,463	176,642	5.0%	8,832
2002	71,710	1,500	70,210	14,066	1,684	54,460	5.0%	2,723
2003	49,868	1,800	48,068	9,621	1,153	37,294	5.0%	1,865
2004	9,854	1,500	8,354	1,672	200	6,482	5.0%	324
2005	1,772	1,500	272	55	7	211	5.0%	11
2006	-	-	-	-	-	-	5.0%	-
2007	-	-	-	-	-	-	5.0%	-
2008	6,983,226	1,500	6,981,726	1,398,476	167,497	5,415,752	5.0%	270,788
2009*	9,534,009	1,125	9,532,884	1,908,073	228,744	7,396,067	5.0%	369,803
Total	\$ 102,341,335	\$ 194,067	\$ 102,147,268	\$ 67,986,782	\$ 1,024,815	\$ 33,135,672		\$ 1,722,995

\* Through May

## Hypothetical

2010	\$ 10,001,500	\$ 1,500	\$ 10,000,000	\$ 2,000,000	\$ 240,000	\$ 7,760,000	5.0%	\$ 388,000
2011	\$ 10,001,500	\$ 1,500	\$ 10,000,000	\$ 2,000,000	\$ 240,000	\$ 7,760,000	0.0%	\$ -

The Idaho Petroleum Clean Water Trust Fund was established in 1990 to insure owners and operators of eligible petroleum storage tanks for the cost of cleaning up releases of petroleum products. The primary source of funding for the Petroleum Fund is a transfer fee that is assessed at the rate of \$.01 per gallon on the delivery or storage of petroleum products within the state of Idaho. The fee is collected by the Idaho State Tax Commission. Pursuant to an Idaho Supreme Court ruling, the legislature changed the distribution effective April 1, 1997. The Petroleum Fund is now apportioned 20% of the total transfer fees collected. The balance of the transfer fees is apportioned 3% to the Department of Parks and Recreation (IDPR) and 77% to the Highway Distribution Account (HDA).

Idaho code provides that the fee shall be initiated or suspended based on the unencumbered balance of the fund. The first suspension began on October 1, 1999 when the balance reached \$30 million. With the passage of H194 of 2007, the reinstatement point was raised to \$25 million and the transfer fee was reinstated effective September 1, 2007.

H376 of 2009, effective July 1, 2010, leaves the distribution of the Transfer Fee to the Idaho Department of Parks and Recreation as that section existed on July 1, 2009.